UNITED STATES DISTRICT COURT DISTRICT OF MASSACHUSETTS

BRUCE P. PLASSE Plaintiff(s)		
	V.	CIVIL ACTION NO. 04-11274-GAO
MARIA R. RUSSO, KATHLEEN E. BROWN, AND UNITED STATES OF AMERICA Defendant(s)		
JUDGMENT IN A CIVIL CASE		
O'TOOLE , D.J.		
	Jury Verdict. This action came before the coand the jury has rendered its verdict.	ourt for a trial by jury. The issues have been tried
X	Decision by the Court . This action came to been tried or heard and a decision has been	trial or hearing before the Court. The issues have rendered.
	IT IS ORDERED AND ADJUDGED	
Pursuant to the court's Order, dated 2/28/05, upon review of the parties' briefs, the record exhibits, and after oral argument, it is ORDERED that the United States of America's Motion to Affirm Determination of the Internal Revenue Service and Dismiss the Petition for Review of the 6702 Frivolous Return Penalty is GRANTED. The determination of the IRS Appeals Office is AFFIRMED and the case is DISMISSED WITH PREJUDICE.		
		TONY ANASTAS
Dated:	<u>3/1/05</u> By	PAUL S. LYNESS Deputy Clerk

[jgm.]

(Judgment Civil.wpd - 11/98)